

## EXHIBIT A

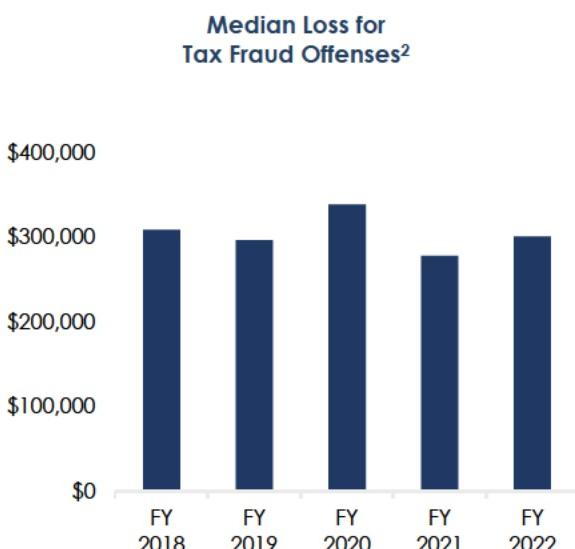
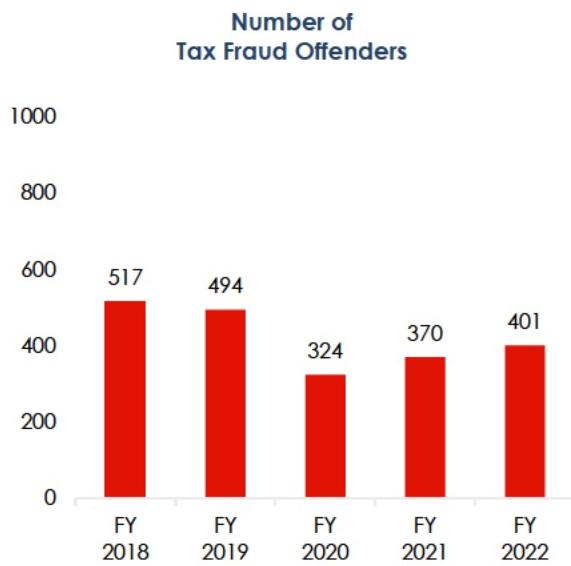


# Quick Facts

## — Tax Fraud Offenses —

### Fiscal Year 2022

- ▶ IN FY 2022, 61,142 CASES WERE REPORTED TO THE U.S. SENTENCING COMMISSION.
- ▶ 401 INVOLVED TAX FRAUD.<sup>1</sup>
- ▶ TAX FRAUD OFFENSES HAVE DECREASED BY 22.4% SINCE FY 2018.



### Offender and Offense Characteristics

- 73.0% of tax fraud offenders were men.
- 48.1% were White, 29.1% were Black, 14.0% were Hispanic, and 8.8% were Other races.
- Their average age was 52 years.
- 92.8% were United States citizens.
- 84.0% had little or no prior criminal history (Criminal History Category I).
- The median loss for these offenses was \$301,009;<sup>3</sup>
  - ◆ 14.4% involved loss amounts of less than \$100,000;
  - ◆ 17.8% involved loss amounts greater than \$1.5 million.
- Sentences were increased for:
  - ◆ using sophisticated means to execute or conceal the offense (11.8%);
  - ◆ a leadership or supervisory role in the offense (6.0%);
  - ◆ abusing a public position of trust or using a special skill (2.8%);
  - ◆ obstructing or impeding the administration of justice (4.8%).
- Sentences were decreased for:
  - ◆ minor or minimal participation in the offense (2.8%).
- The top five districts for tax fraud offenders were:
  - ◆ Southern District of Florida (20);
  - ◆ Southern District of New York (19);
  - ◆ Eastern District of New York (18);
  - ◆ Western District of Pennsylvania (16);
  - ◆ Eastern District of Pennsylvania (15).

### Punishment

- The average sentence for tax fraud offenders was 13 months.
- 59.3% were sentenced to prison.
- 0.5% were convicted of an offense carrying a mandatory minimum penalty; of those offenders, none of them were relieved of the penalty.

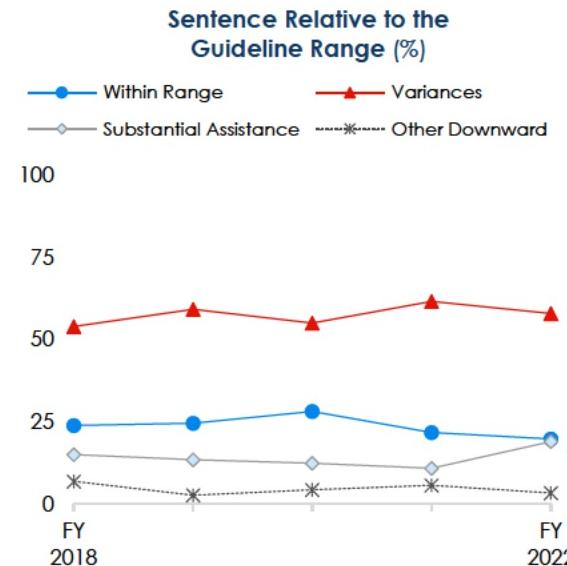


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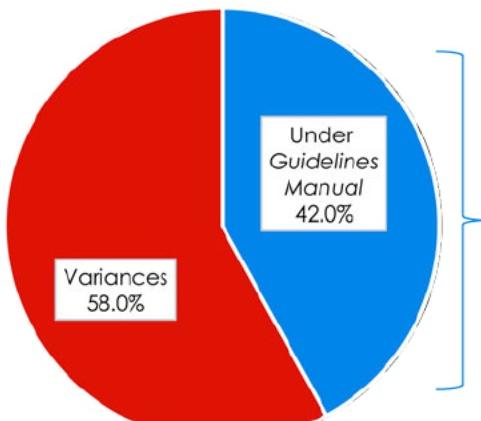
## — Tax Fraud Offenses —

### Sentences Relative to the Guideline Range

- Of the 42.0% of tax fraud offenders who were sentenced under the Guidelines Manual:
  - ◆ 47.0% were sentenced within the guideline range.
  - ◆ 45.2% received a substantial assistance departure.
    - ◊ Their average sentence reduction was 78.2%.
  - ◆ 7.7% received some other downward departure.
    - ◊ Their average sentence reduction was 68.0%.
- 58.0% received a variance; of those offenders:
  - ◆ 99.6% received a downward variance.
    - ◊ Their average sentence reduction was 69.1%.
  - ◆ 0.4% received an upward variance.<sup>4</sup>
- The average guideline minimum and the average sentence imposed remained steady over the past five years.
  - ◆ The average guideline minimum decreased from 27 months in fiscal year 2018 to 26 months in fiscal year 2022.
  - ◆ The average sentence imposed decreased from 17 months in fiscal year 2018 to 13 months in fiscal year 2022.



### Sentence Imposed Relative to the Guideline Range FY 2022



<sup>1</sup> Tax fraud offenses include cases in which the offender was sentenced under §2T1.1 or §2T1.4 (Tax Evasion; Willful Failure to File Return, Supply Information, or Pay Tax; Fraudulent or False Returns, Statements, or Other Documents or Aiding, Assisting, Procuring, Counseling, or Advising Tax Fraud).

<sup>2</sup> Cases with incomplete sentencing information were excluded from the analysis.

<sup>3</sup> The Tax Loss Table was amended effective November 1, 2001 and November 1, 2015.

<sup>4</sup> The Commission does not report the average for categories with fewer than three cases.

## EXHIBIT B

<b>SN Date</b>	<b>Defendant:</b>	<b>Docket:</b>	<b>Tax Loss:<sup>1</sup></b>	<b>Relevant Sentence:</b>
March 23, 2022	Annette Junes	21-cr-181	\$408,193	Probation
March 11, 2022	Shimon Shaked	20-cr-186	\$620,362	12 months and 1 day
February 20, 2020	Gary Hedin	19-cr-252	\$158,958	Probation
September 19, 2019	Melissa Paskewich	19-cr-2	\$1,132,110	Probation
January 20, 2020	Douglas Thomas	18-cr-218	\$58,000 (tax) \$800,000 (other)	51 months
November 28, 2018	Mai Nhia Vue	18-cr-106	\$1,196,135 (payroll tax loss), \$1,978,809 total	38 months
April 2, 2018	Joseph McGlynn	17-cr-197	\$159,157	30 months
September 2016	1. David Ahern 2. Kelly Jaedike	15-cr-248	\$860,000	1. Probation 2. 24 Months
December 12, 2015	Erick Okeson	15-cr-74	\$89,460.74	Probation
February 8, 2018	1. Thurlee Belfrey 2. Roylee Belfrey 3. Lanore Belfrey	14-cr-373	Thurlee/Roylee: \$3,960,000 Lanore: >\$250,000	1. 60 months 2. 60 months 3. 15 months
January 8, 2016	Michelle Uden	14-cr-325	~\$200,000	Probation
September 26, 2014	Barry Voss	14-cr-103	\$159,857	Probation
April 25, 2014	Marlin Dahl	13-cr-139	\$105,852	12 months and 1 day
April 22, 2015	Daniel Musa	13-cr-73	\$451,724	41 months
April 4, 2013	Mohamed Abdi	12-cr-98	\$122,849.84	Time served
July 20, 2012	Doris Ruiz	11-cr-319	\$276,897	12 months and 1 day
September 8, 2010	Debra Quigley	9-cr-369	N/A	12 months and 1 day
March 15, 2010	Mark Fitzgerald	9-cr-331	N/A	24 months
November 11, 2010	Timothy Beliveau	9-cr-304	~\$1,000,000	60 months
November 1, 2011	Francis McLain	8-cr-10	\$826,795	55 months
March 26, 2009	1. Dana Orr 2. Shawn Orr	6-cr-249	N/A	1. 60 days 2. 4 months
July 17, 2006	Scott Goldsmith	5-cr-206	N/A	33 months
December 27, 2006	Chad Wetzel	5-cr-9	N/A	60 months

<sup>1</sup> The loss numbers were found in either the plea agreement or the government's sentencing memorandum in the case.

## EXHIBIT C

STATE OF MINNESOTA

COUNTY OF HENNEPIN

DISTRICT COURT

FOURTH JUDICIAL DISTRICT  
Case Type: Dissolution With Children

In Re the Marriage of:

Alyssa Rose Benson

Court File No. 27-FA-19-8381  
Judicial Assignment: Margaret A. Daly

Petitioner,

and

Kassius Orlando Benson,

**STIPULATED FINDINGS OF FACT,  
CONCLUSIONS OF LAW, ORDER FOR  
JUDGMENT AND JUDGMENT AND DECREE**

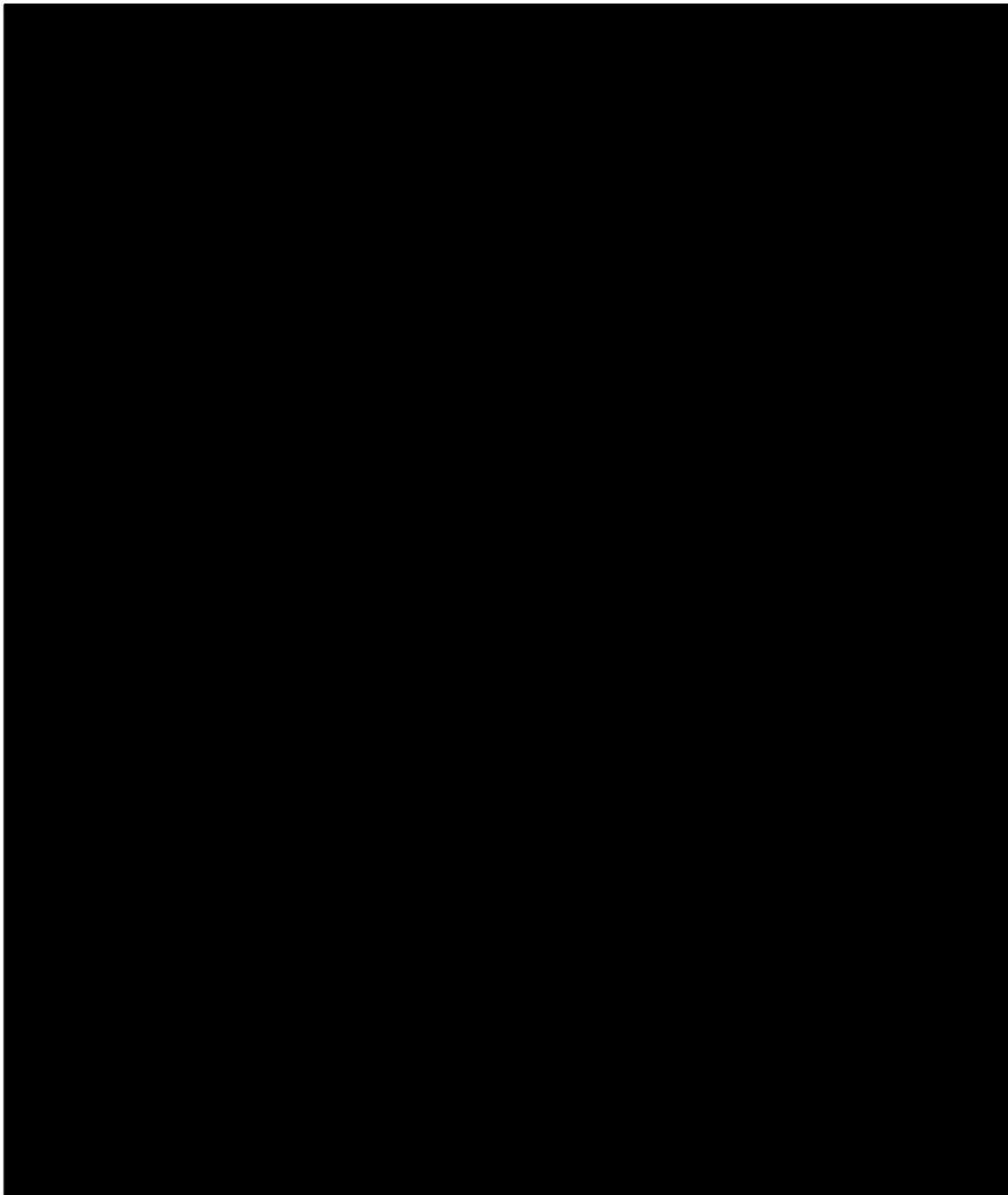
Respondent.

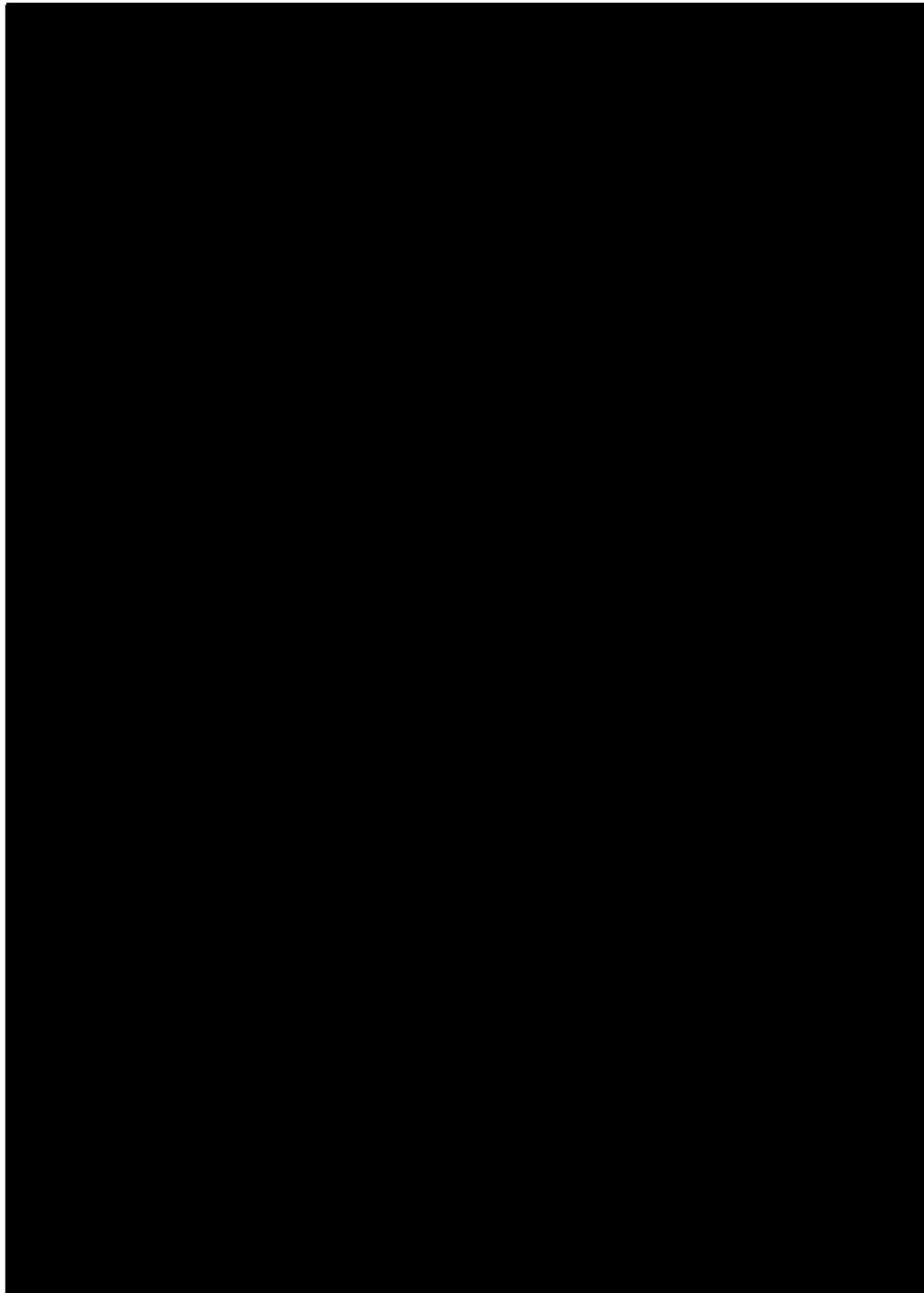
**WHEREAS**, this matter came on for hearing before the Honorable Margaret A. Daly, Judge of Fourth District Court, at the Hennepin County Family Justice Center, Minneapolis, Minnesota on August 25, 2020 for a default hearing on the parties' stipulated settlement.

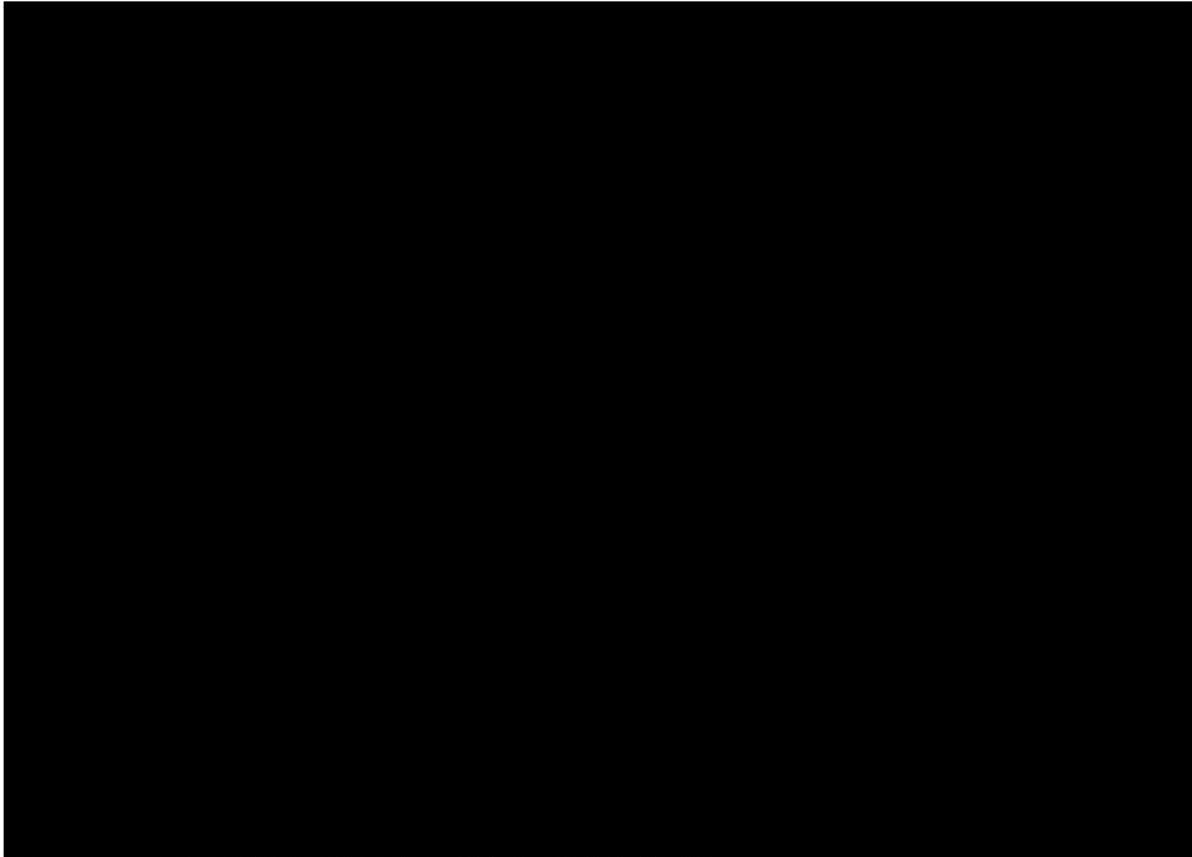
**NOW, THEREFORE**, based upon the agreement of the parties, and upon all of the files, records, and proceedings herein, the Court makes the following Findings of Fact, Conclusions of Law, Order for Judgment and Judgment and Decree:

**WHEREAS**, the parties believe the terms of the following agreement to be fair and equitable and ask the Court to incorporate verbatim the following Findings of Fact and Conclusions of Law into the Findings of Fact, Conclusions of Law, Order for Judgment and Judgment and Decree to be issued in this matter.

**FINDINGS OF FACT**

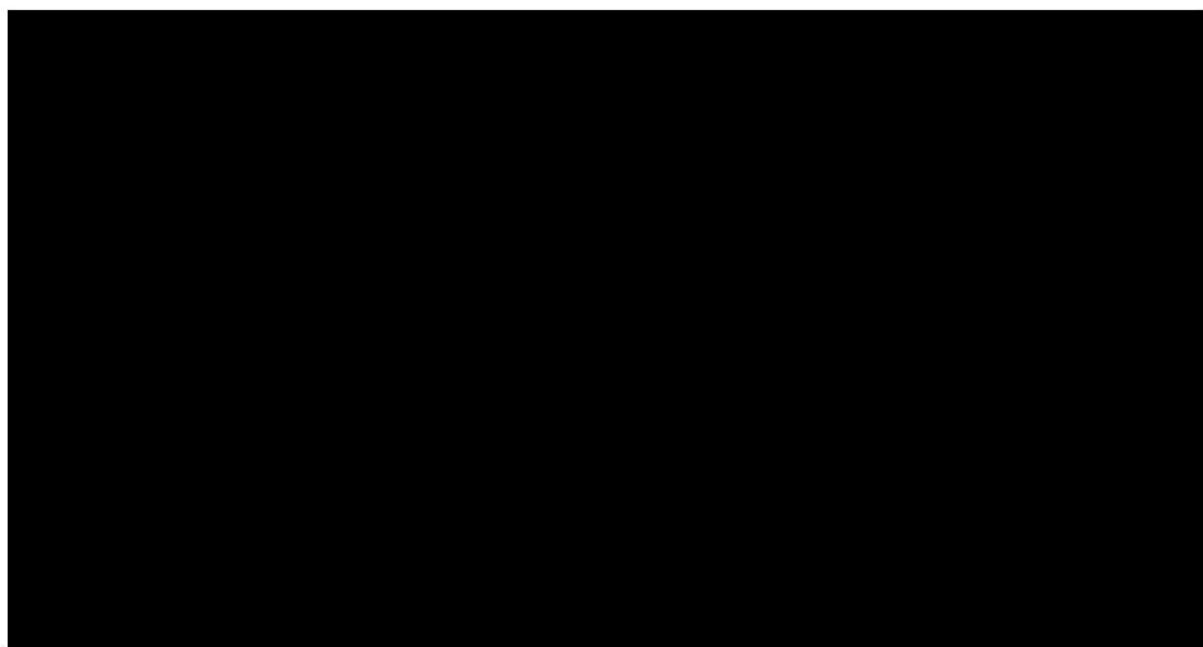


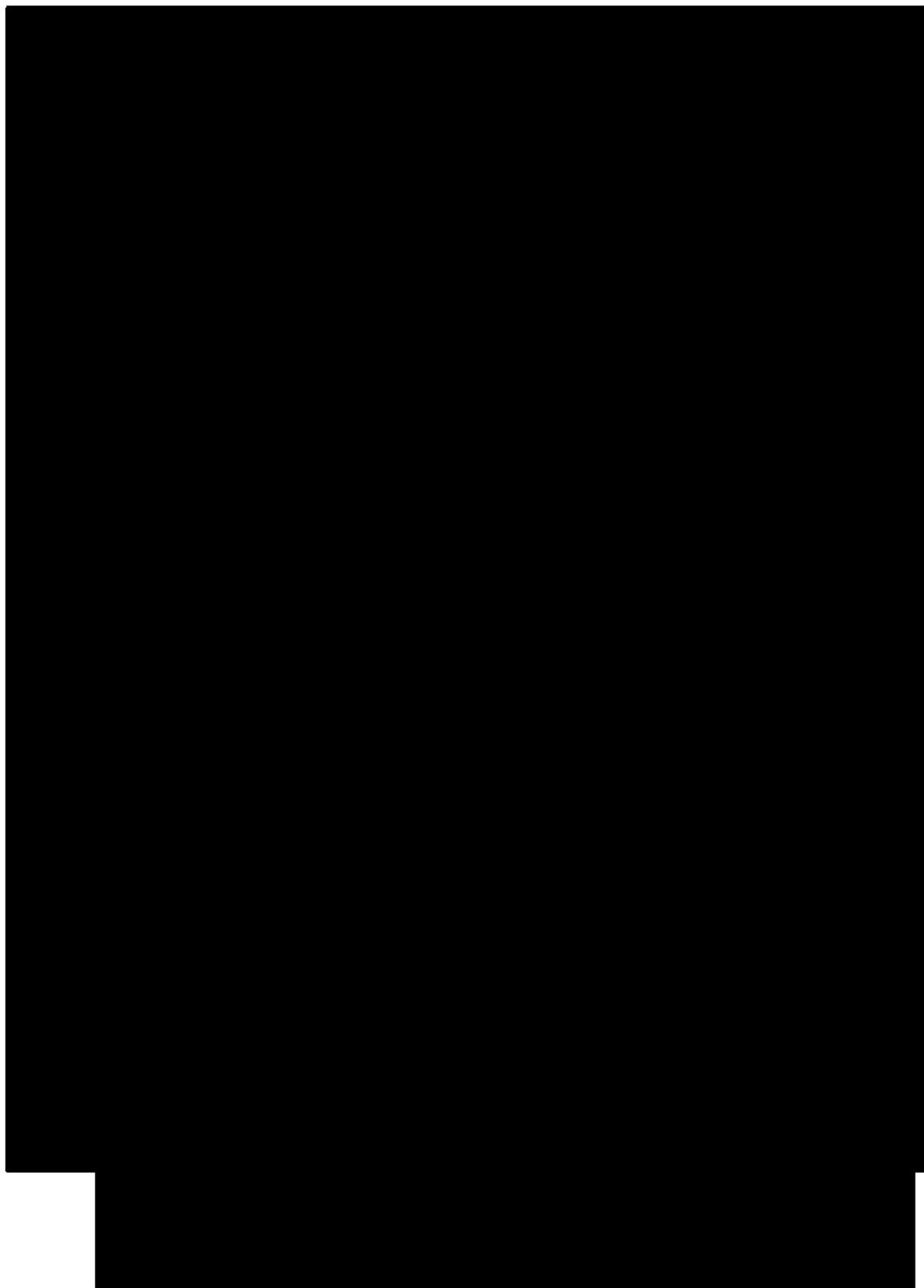


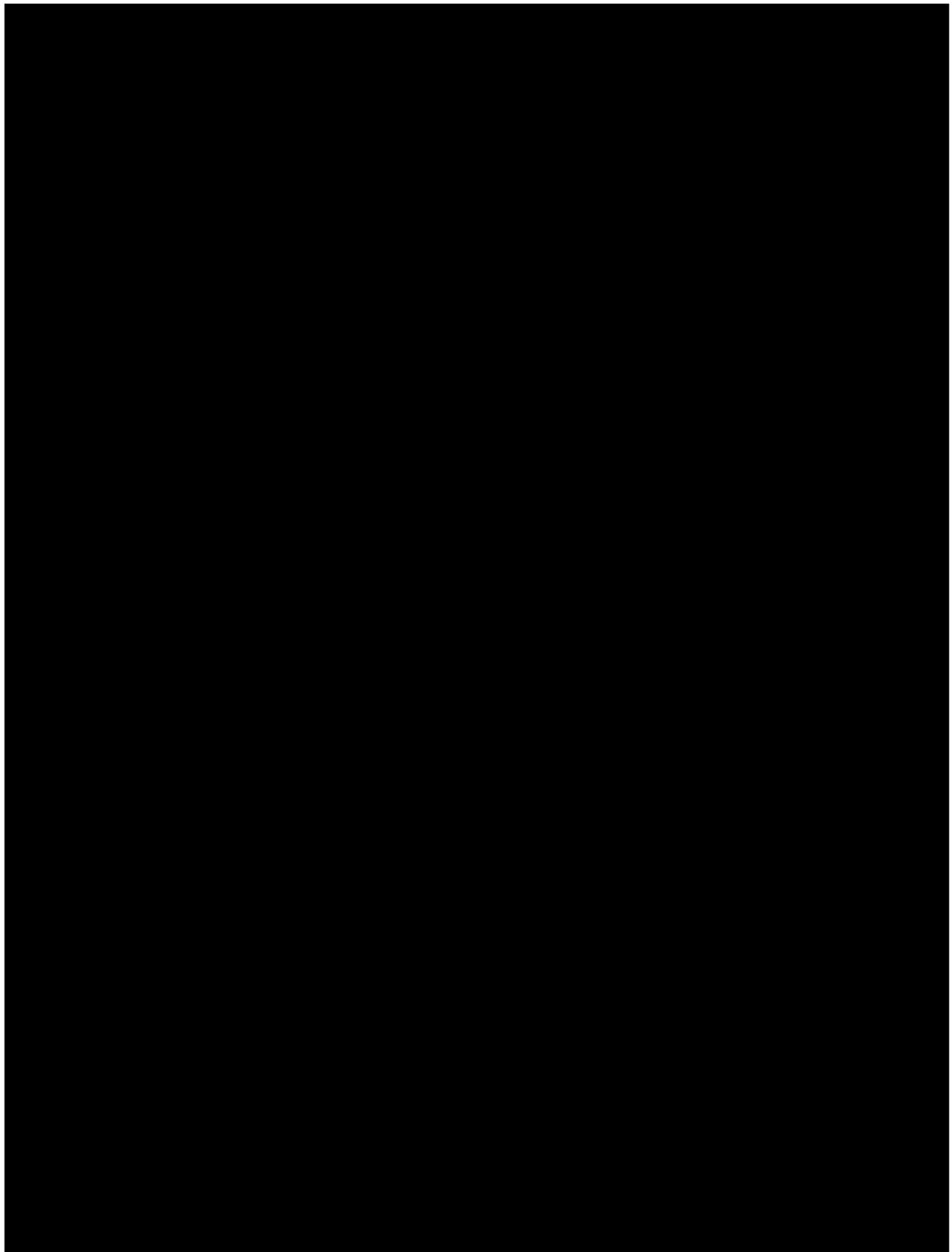


**14. HUSBAND'S FINANCIAL CIRCUMSTANCES.**

- A. Husband is sole owner of Kassius Benson Law, P.A., and employed full time as an attorney with Kassius Benson Law, P.A., located at 3201 Hennepin Avenue, Minneapolis, MN 55408. He has gross monthly income from employment of approximately \$10,833.
- B. Husband is in good health and capable of self-support.







**A. Bank Accounts.**

Account	Owner	Value
Wings Financial chkg x4958	Husband	Operating
Wings Financial svgs x9500	Husband	Nominal

**B. Investments.**

Account	Owner	Value

**C. Retirement Accounts.**

Account	Owner	Value

**D. Life Insurance.**

Insurer	Insured/Face Amount	Cash Value
American Family Insurance x3349-3	Husband/\$500,000	0

**E. Vehicles.**

Year/Make/Model	Encumbrance	Net Value
2019 Dodge Durango	Chrysler Capital Lease	0

2019 Harley Davidson	Harley Davidson Credit Corp.	0
2019 Chevy Equinox	GM Financial Loan	0

F. **Business Interests.** The parties have an interest in a business known as Kassius Benson Law, P.A., with an undetermined value. Husband claims the business as a non-marital asset.

G. **Household Goods and Furnishings.** The parties are the owners of household goods and furnishings, and miscellaneous items of personal property located in and about their residences.

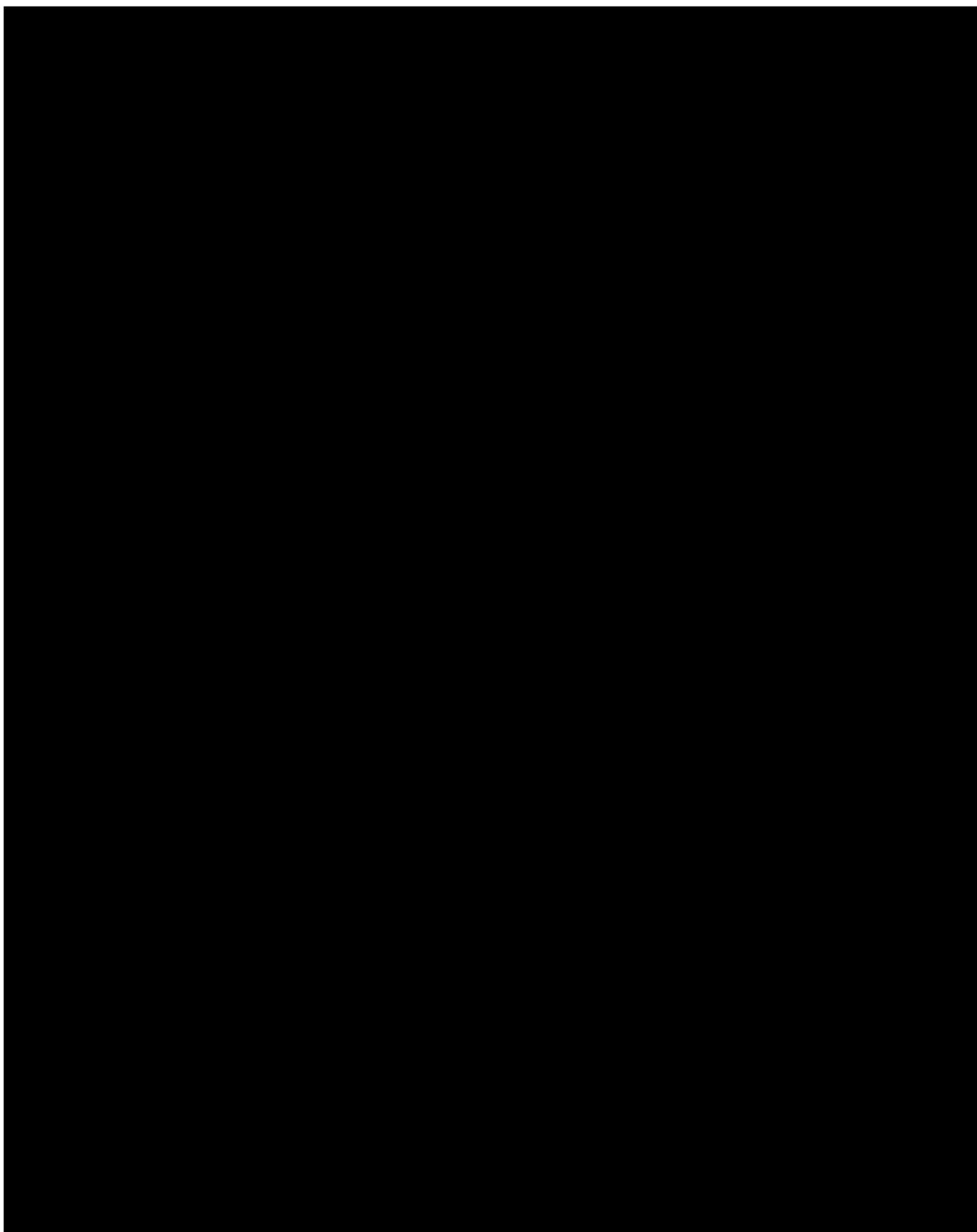
**22. LIABILITIES.** In addition to any liabilities set forth above, the parties have the following marital and nonmarital liabilities, and have agreed to a fair and equitable division of said marital liabilities as set forth in the Conclusions of Law herein:

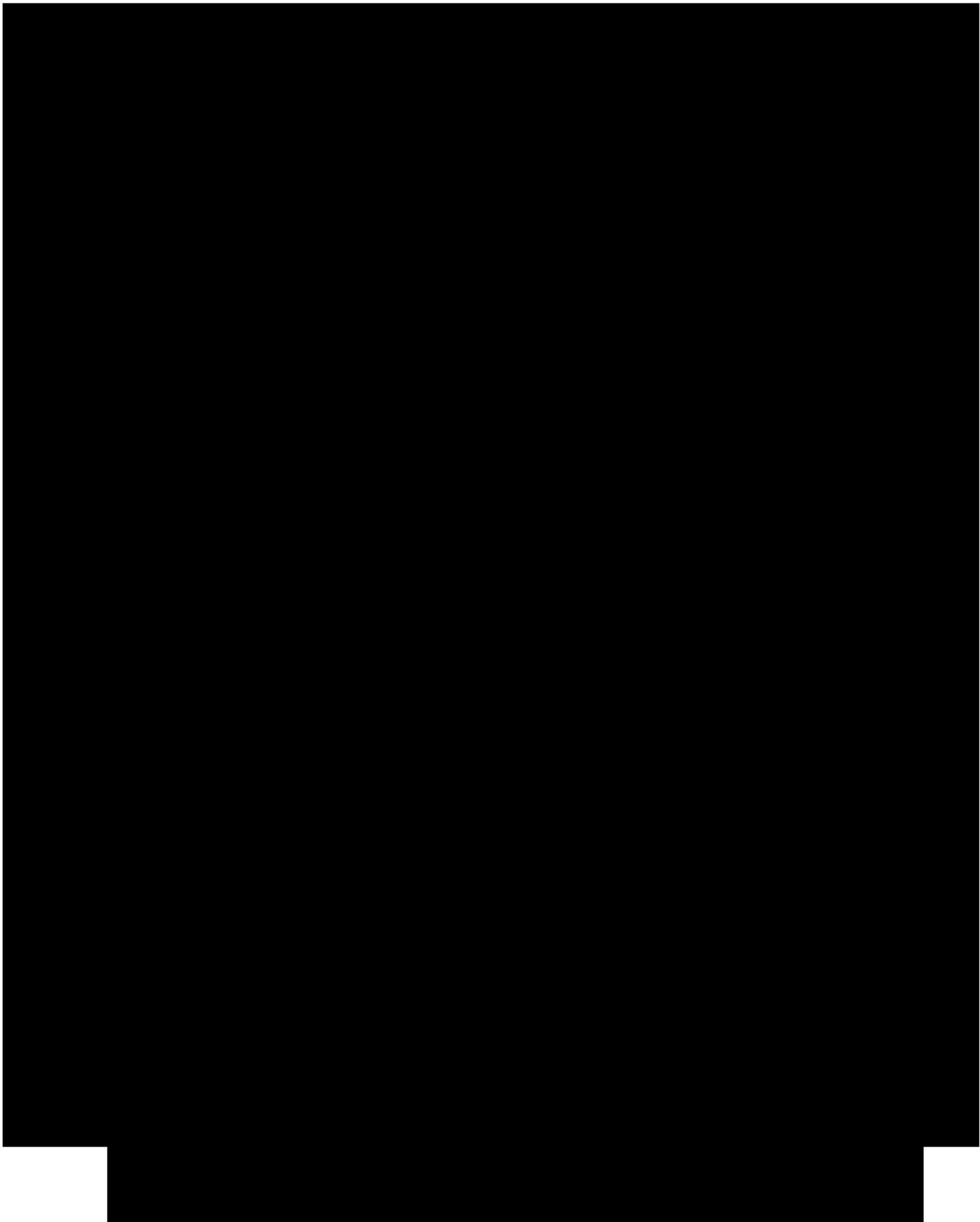
Debt	Incurred By	Amount
2018 State income taxes	Husband and Wife	5,129
2018 Federal income taxes	Husband and Wife	9,700
		
Capital One Visa x9499	Husband	13,223
Wells Fargo Visa x8859	Husband	12,521

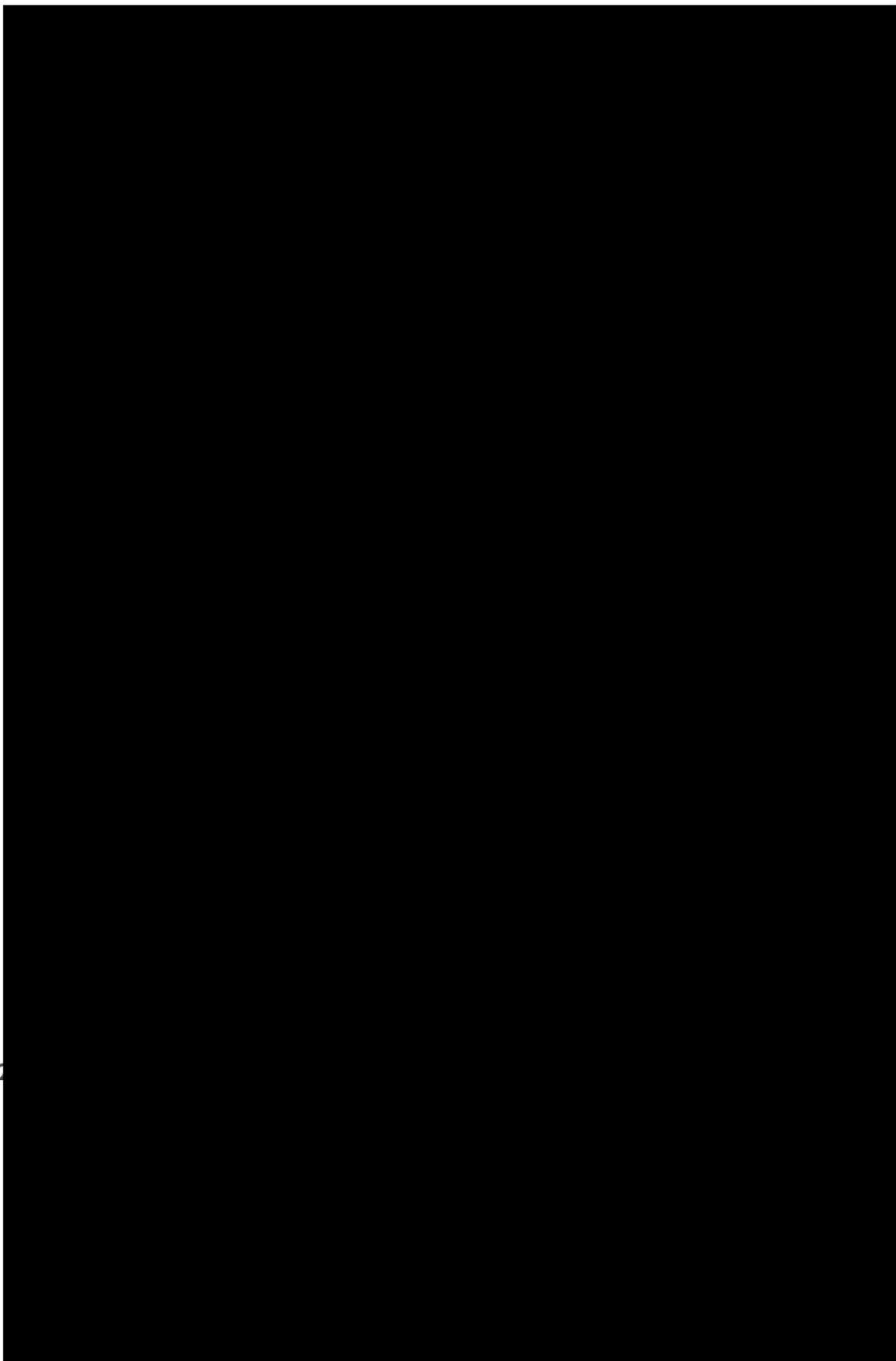
**23. ATTORNEY FEES.** Wife has incurred attorney fees and costs in connection with this proceeding.

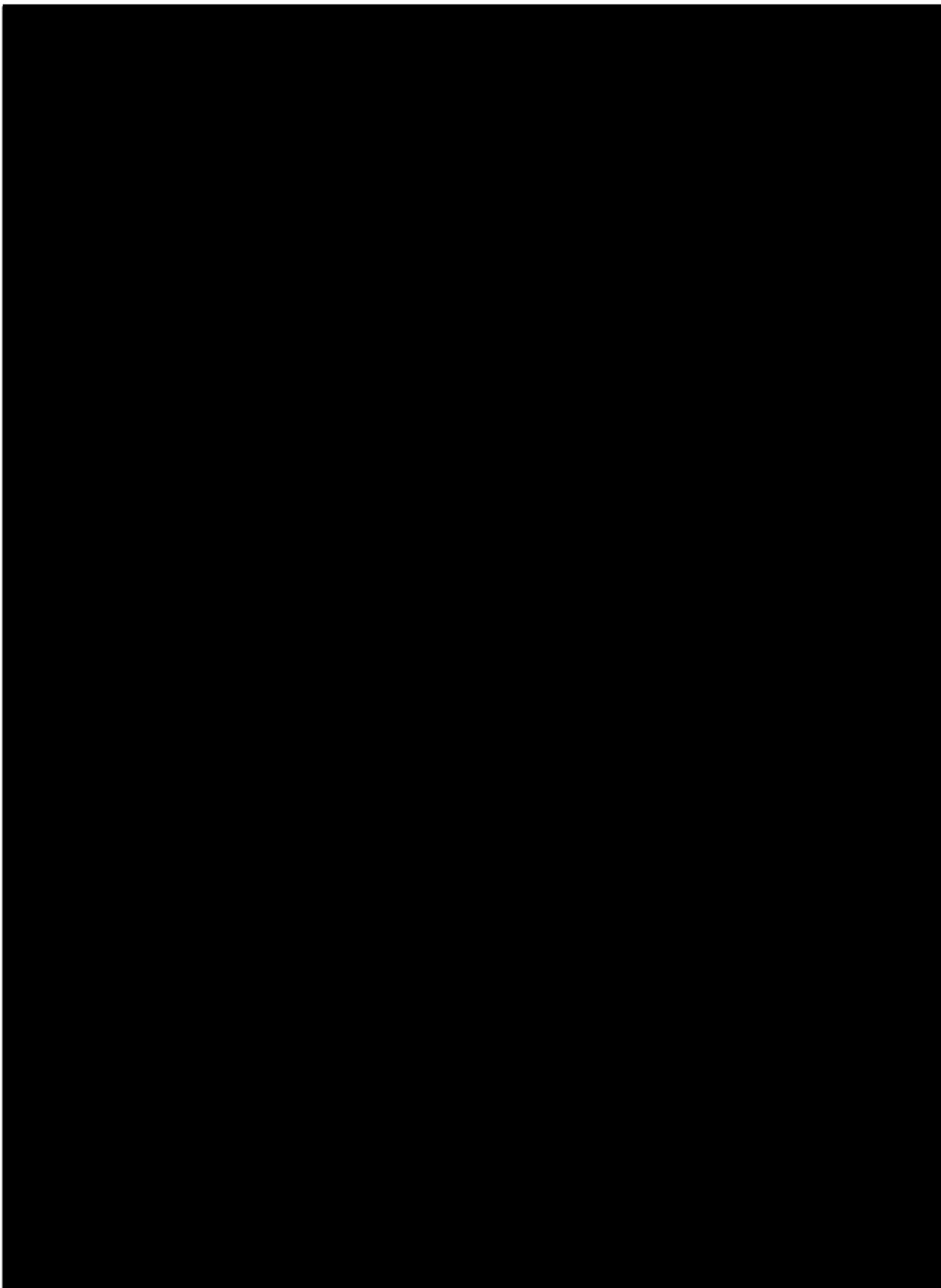
**24. NAME CHANGE.** Neither party is seeking to change his or her name as part of this proceeding pursuant to Minn. Stat. § 518.27.

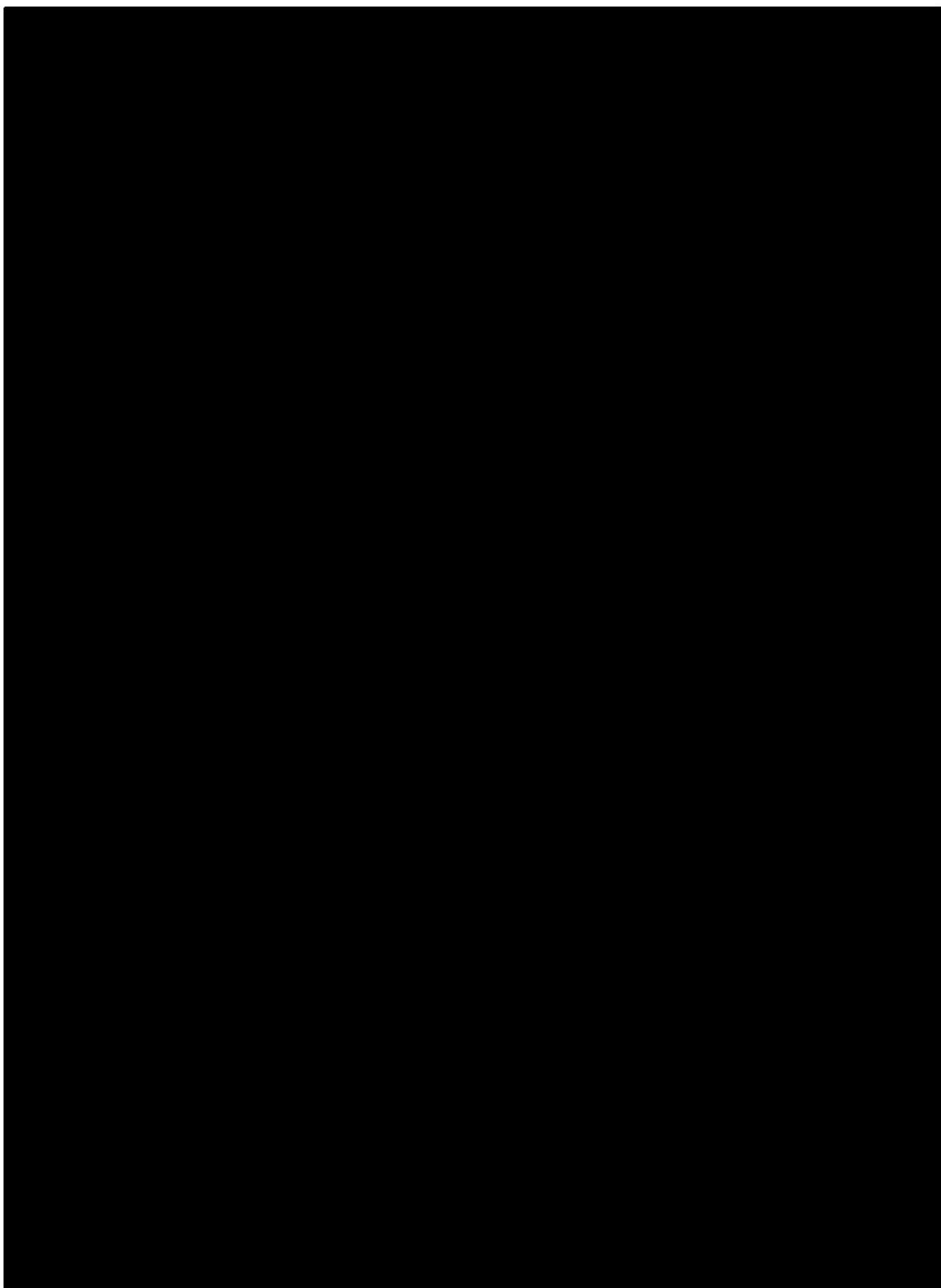
**25. TAX CONSEQUENCES.** Each party acknowledges there may be certain tax consequences pertaining to this Stipulated Judgment and Decree.

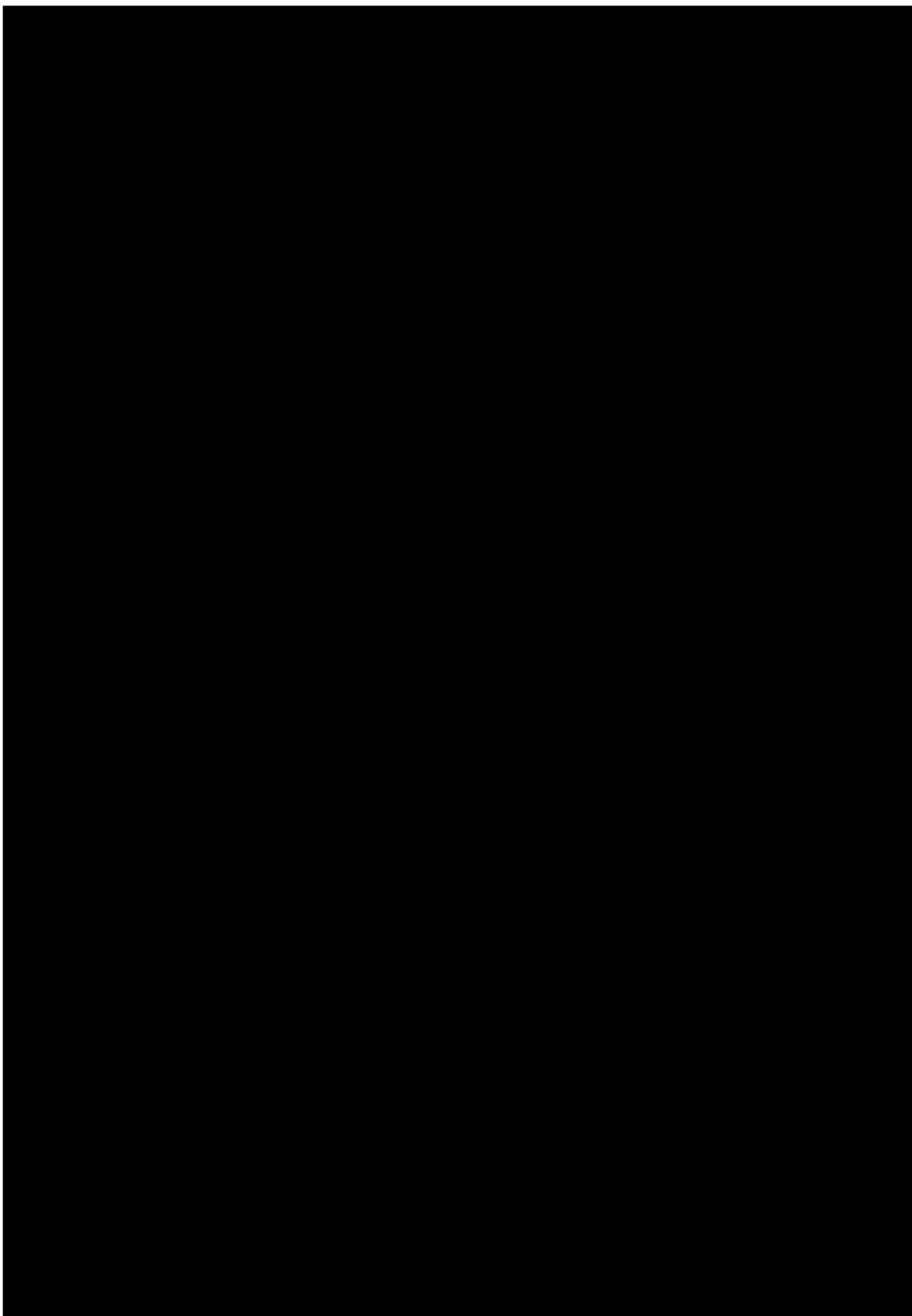


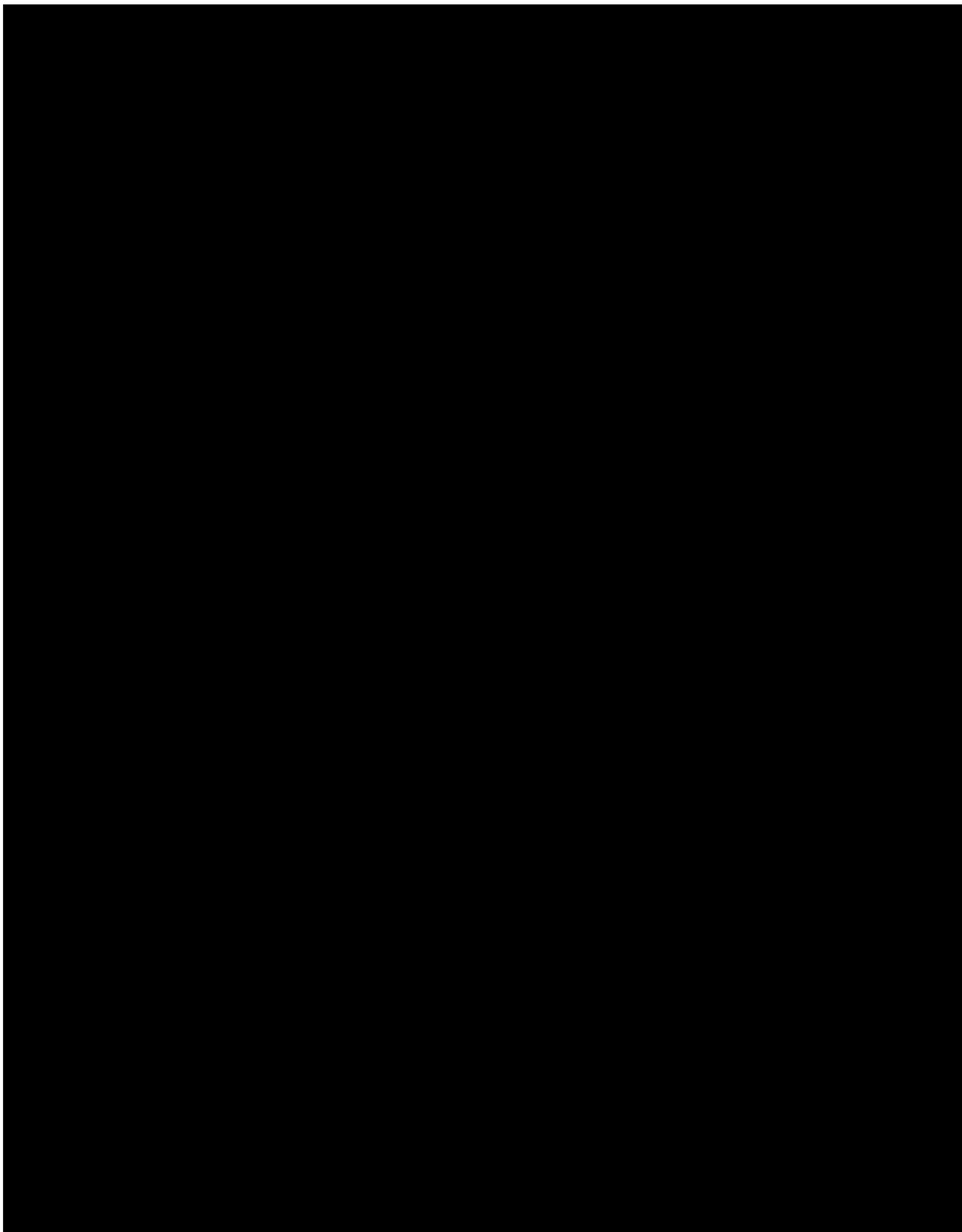


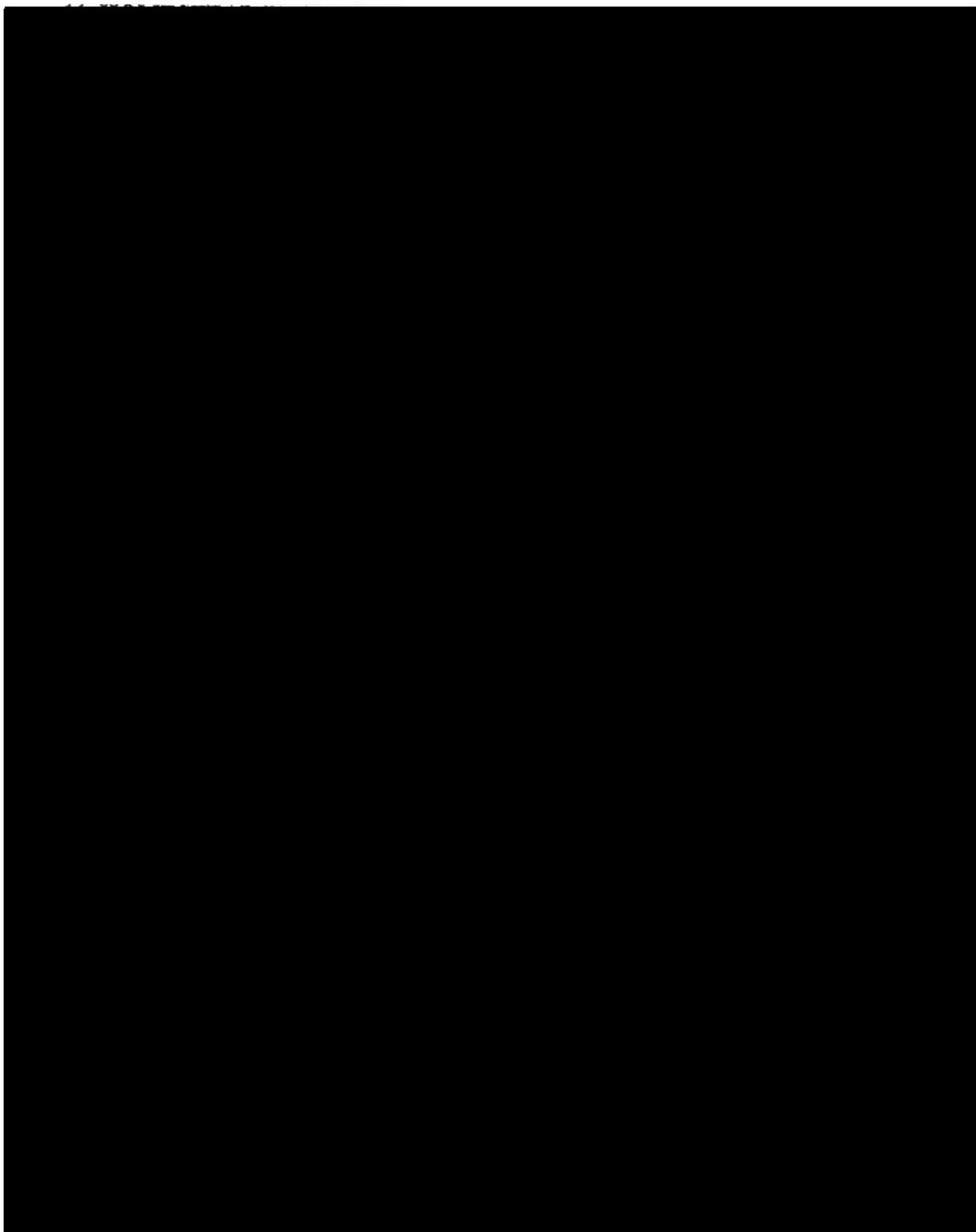


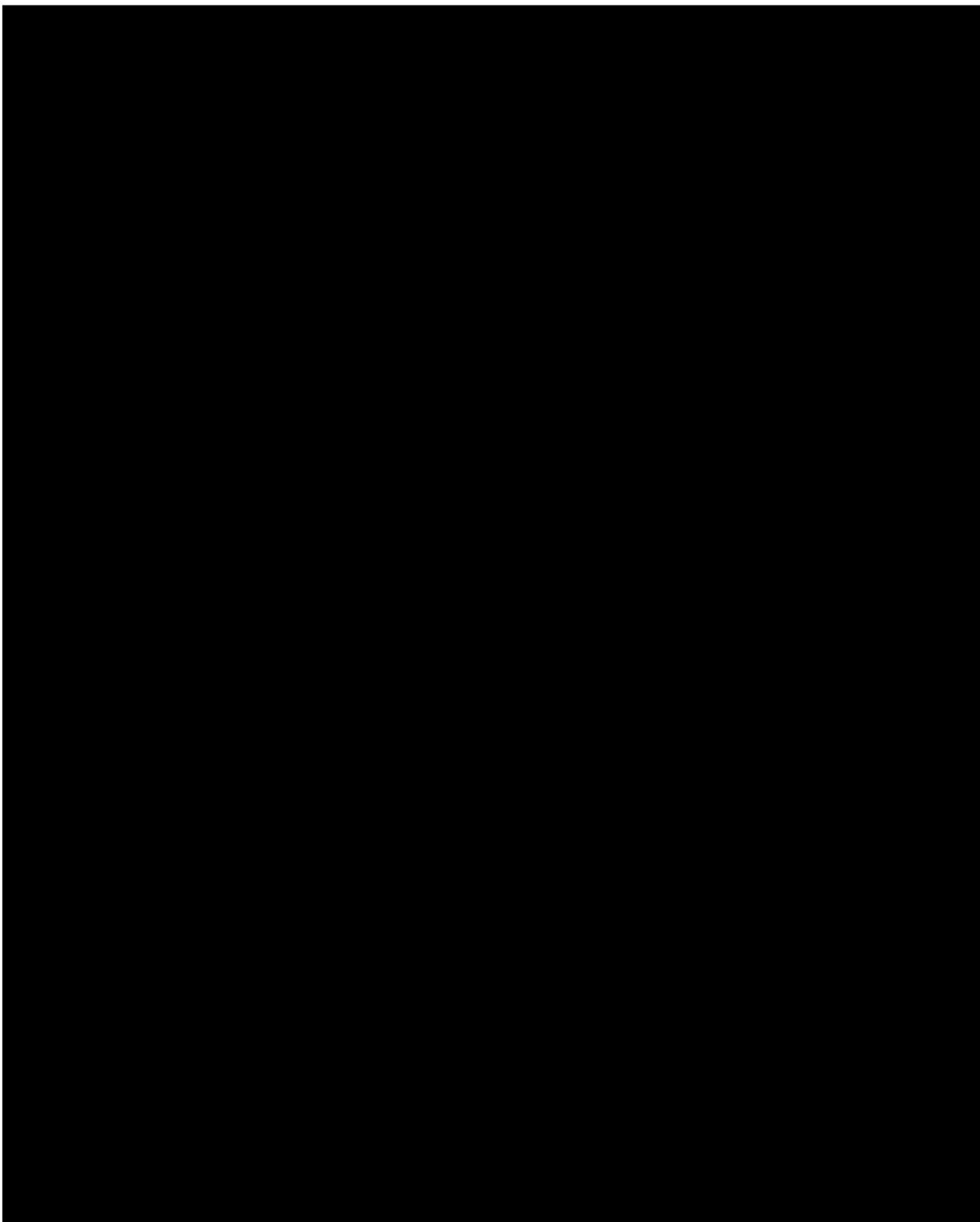


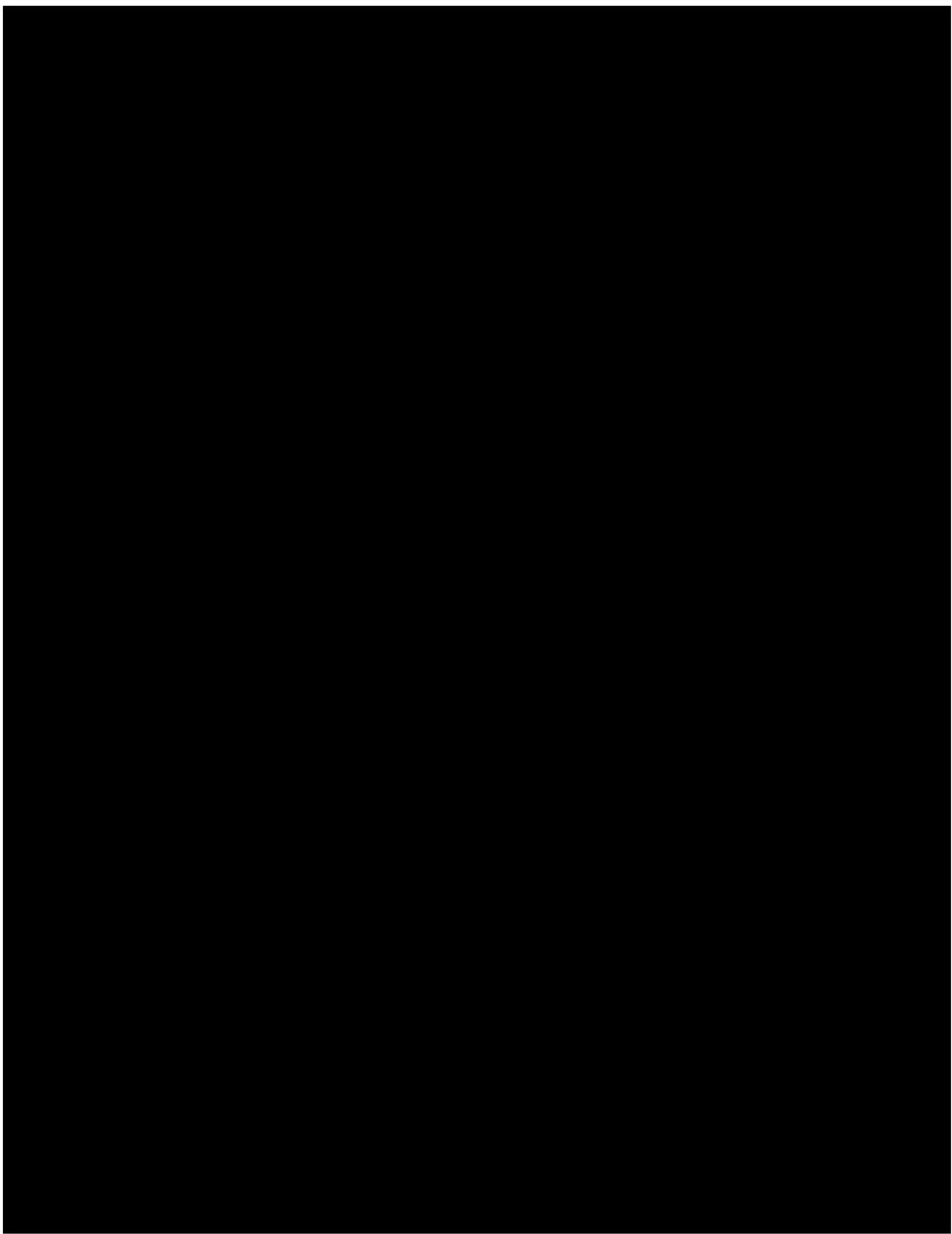


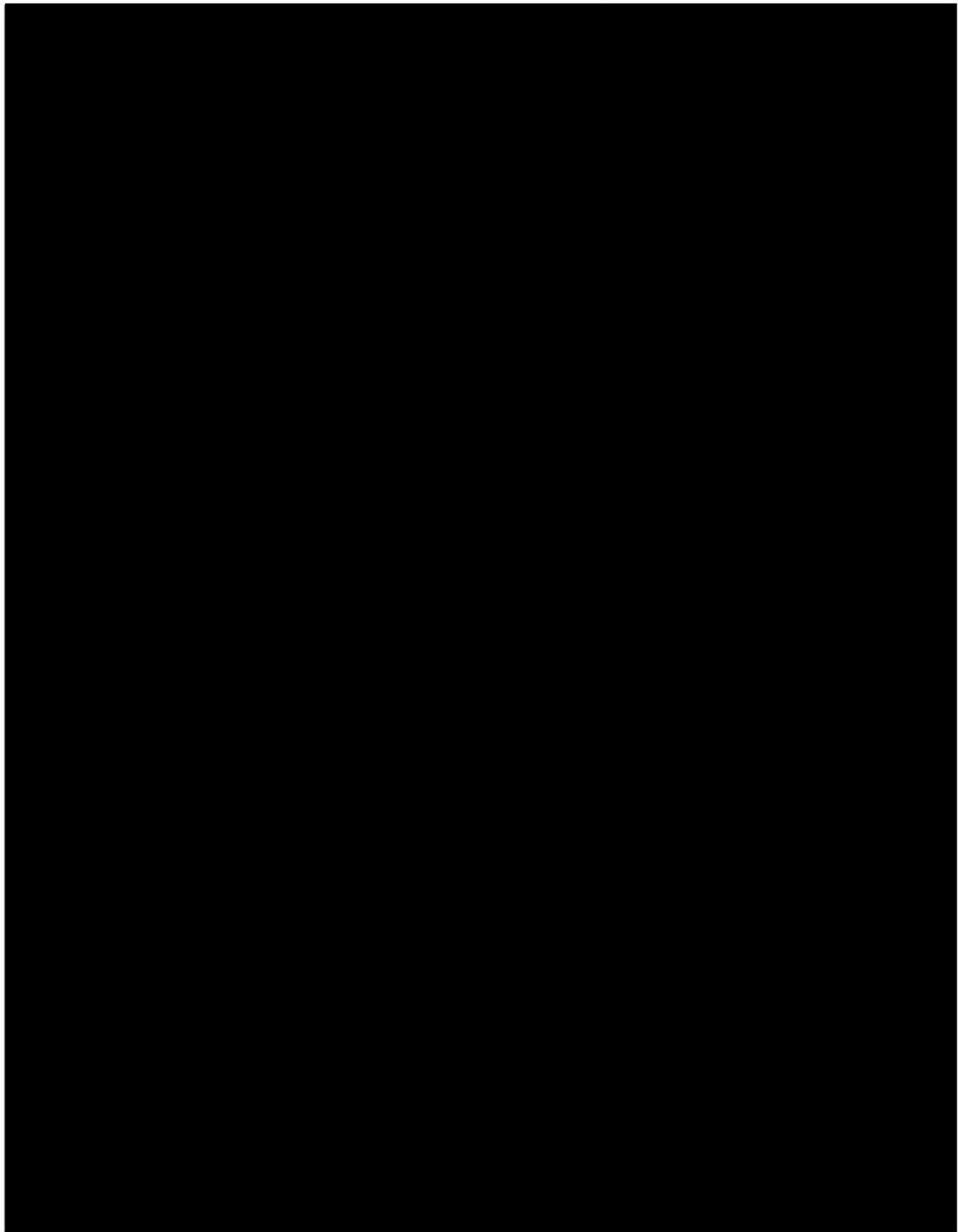


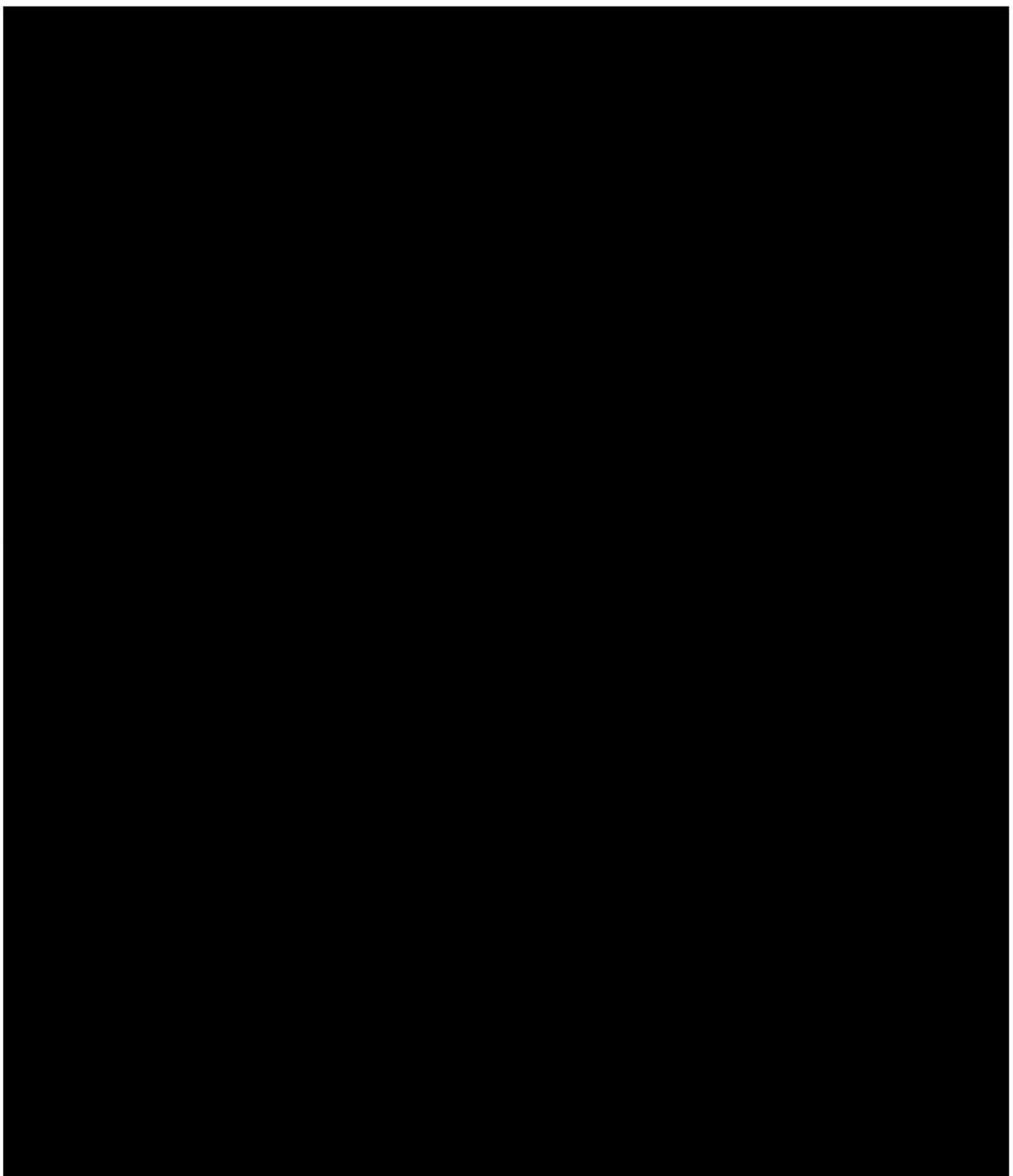


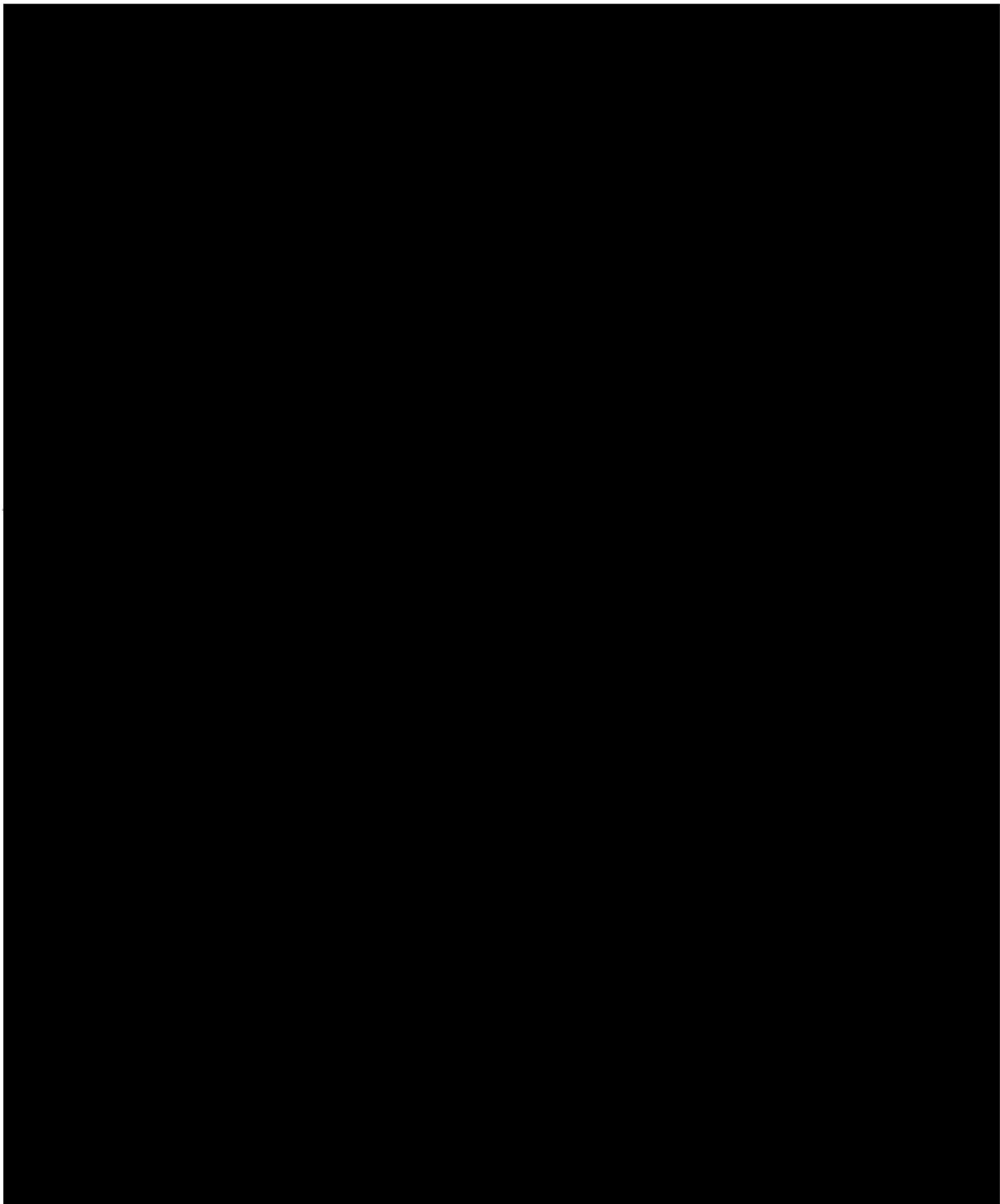












**WAIVER OF COUNSEL**

I, Kassius Orlando Benson, Respondent, acknowledge that I have been told that I have a right to be represented by counsel of my choice and that I know that I am not represented by DeWitt LLP, and that I state that I am of sound mind and that I have freely and voluntarily chosen to represent myself and hereby waive my right to be represented by counsel for the purpose of this Stipulated Findings of Fact, Conclusions of Law, Order for Judgment and Judgment and Decree.

I declare under penalty of perjury that everything I have stated in this document is true and correct.

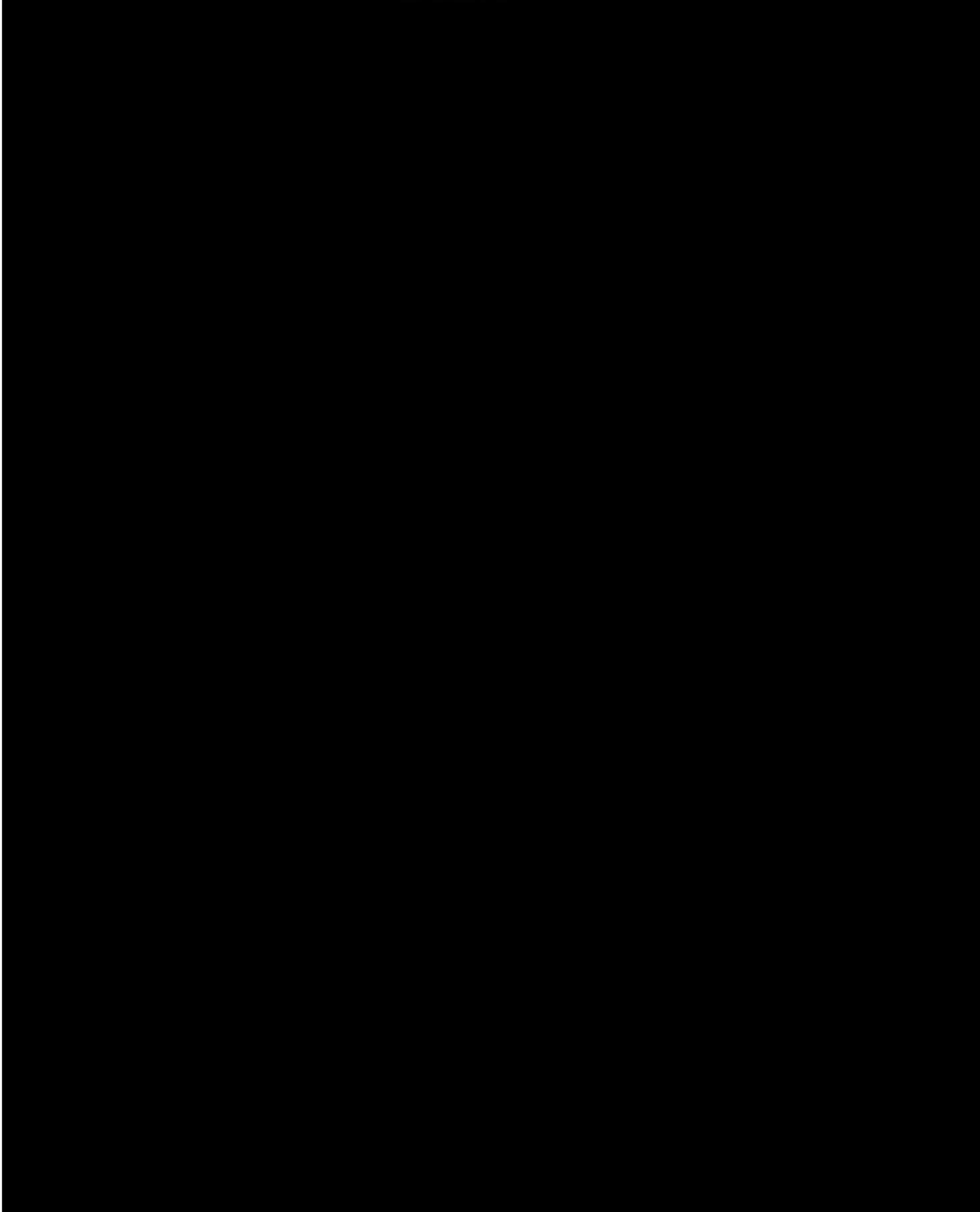
Dated: August 21, 2020



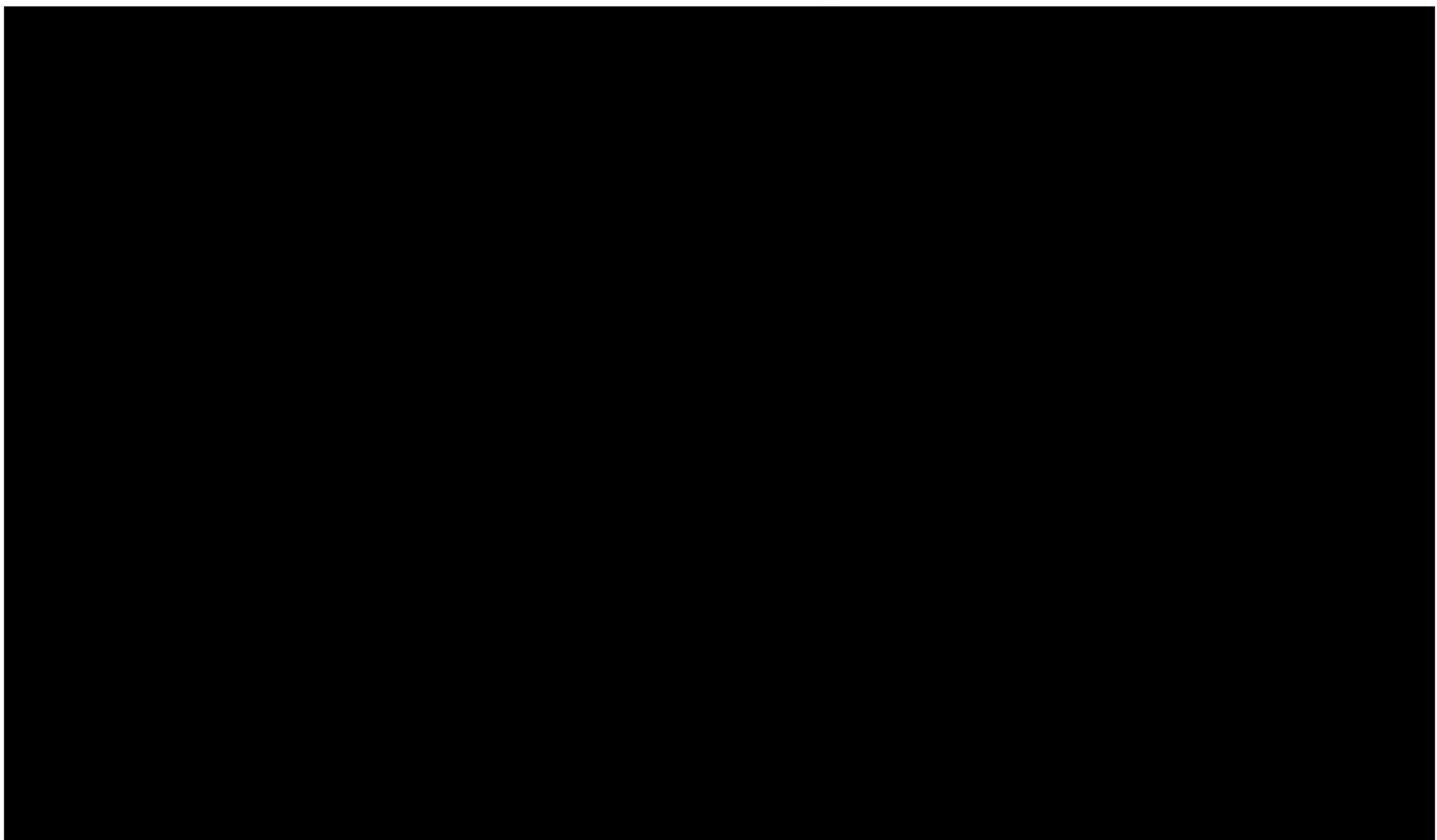
Kassius Orlando Benson, Respondent

County of HENNEPIN  
State of Minnesota

**APPENDIX A**







8/18/2020

CalculatorResults  
**EXHIBIT A**



